

Sixty-eighth  
Legislative Assembly  
of North Dakota

**ENGROSSED SENATE BILL NO. 2359**

Introduced by

Senators Clemens, Lee

Representatives Jonas, Koppelman, Marschall

1 A BILL for an Act to provide for a legislative management study, relating to the impact of political  
2 subdivisions levying special assessments against other political subdivisions and the overall  
3 impact on taxpayers.

4 **BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

5 **SECTION 1. LEGISLATIVE MANAGEMENT STUDY - SPECIAL ASSESSMENTS LEVIED**  
6 **AGAINST POLITICAL SUBDIVISIONS.** During the 2023-24 interim, the legislative  
7 management shall consider studying the impact of political subdivisions levying special  
8 assessments against other political subdivisions and the overall impact on taxpayers. The study  
9 must include analysis of the impact on taxpayers not governed by the political subdivision  
10 levying special assessments and explore forms of taxation policy that minimize the levying of  
11 special assessments in the form of taxes through political subdivisions. The legislative  
12 management shall report its findings and recommendations, together with any legislation  
13 required to implement the recommendations, to the sixty-ninth legislative assembly.